

FY 05 TOTAL GENERAL FUND EXPENDITURES

Major Categories	FY 05 EXPENDITURES	% OF TOTAL
General Purpose Aid for Local Schools	\$738,355,049	27.0%
Medicaid	\$582,012,779	21.3% ⁴
Personal Services	\$387,727,063	14.2% ¹
Higher Education	\$241,187,901	8.8%
Teachers' Retirement	\$181,698,128	6.6% ²
Tax Relief and Reimbursement Programs	\$113,061,240	4.1% ⁵
Debt Service	\$89,206,568	3.3% ³
Other	\$404,874,408	14.8% ⁴
Total General Fund Expenditures	\$2,738,123,135	100.0%

Notes:

¹ * Personal Services includes:			
	Salaries and Wages	253,691,577	9.3%
	Retirement	68,282,101	2.5%
	Health Insurance	53,667,368	2.0%
	Other Fringe Benefits	12,086,018	0.4%
	Total	387,727,063	14.2%

² Teachers' Retirement includes Retired Teachers Health Insurance.

³ Debt Service includes General Obligation Debt and Maine Governmental Facilities Authority Debt.

⁴ Medicaid excludes Personal Services expenditures totaling \$13,200,011 that would normally be included, but are excluded here to avoid double counting the amounts in the Personal Services group. Medicaid administrative costs are also not included here.

⁵ Expenditures for the Maine Residents Property Tax Program (Circuit Breaker) shifted to reductions of Individual Income Tax beginning in FY05. Actual expenditures for the Maine Residents Property Tax Program in FY05 were \$26,030,227.

